

LEGISLATURE OF NEBRASKA  
NINETY-EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 368**

Introduced by Baker, 44; Burling, 33; Jones, 43

Read first time January 14, 2003

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2704.24, Reissue Revised Statutes of Nebraska; to  
3 eliminate the sales and use tax exemption on food; to  
4 provide an operative date; and to repeal the original  
5 section.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-2704.24, Reissue Revised Statutes  
2 of Nebraska, is amended to read:

3                   77-2704.24. Sales and use taxes shall not be imposed on  
4 the gross receipts from the sale, lease, or rental of and the  
5 storage, use, or other consumption in this state of food or food  
6 products for human consumption which are ~~eligible for purchase~~  
7 purchased by electronic benefits transfer or with food coupons  
8 issued by the United States Department of Agriculture. ~~pursuant to~~  
9 ~~regulations in effect on October 1, 1983, regardless of whether the~~  
10 ~~retailer from which the foods are purchased is participating in the~~  
11 ~~food stamp program. For purposes of this section, food shall not~~  
12 ~~include meals or other food prepared for immediate consumption on~~  
13 ~~or off the premises of the retailer and shall not include foods~~  
14 ~~sold through vending machines.~~

15                   Sec. 2. This act becomes operative on October 1, 2003.

16                   Sec. 3. Original section 77-2704.24, Reissue Revised  
17 Statutes of Nebraska, is repealed.